

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

CHURCH & DWIGHT CO., INC.,

Plaintiff,

v.

SPD SWISS PRECISION DIAGNOSTICS,  
GMBH,

Defendant.

Civil Action No. 1:14 CV 585 (AJN)

**DIRECT TESTIMONY OF  
DEBORAH KRALL**

I, Deborah Krall, declare as follows:

1. I am Director of Financial Planning & Analysis for plaintiff Church & Dwight Co., Inc. (“Church & Dwight”). I submit this declaration as my direct trial testimony for the damages phase of the above-captioned case. I make this declaration based on my own personal knowledge and experience.

2. I have worked at Church & Dwight for over 13 years. I have been in my current position for more than a year. As Director of Financial Planning & Analysis, I oversee a department of financial analysts and managers in the consumer domestic division of Church & Dwight. We support planning and analysis and reporting of brand profit and loss statements for the brands in the consumer domestic division of Church & Dwight, which includes the First Response brand.

■ [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

4. Church & Dwight's fiscal year begins on January 1 and ends on December 31.

5. PTX 577 is Church & Dwight's Form 10-K for fiscal year 2015.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

7. JX 26 (CHD00049924) is a Church & Dwight document containing First Response financial data from fiscal years 2011 and 2012. The tabs in this document called "Actual 2011" and "Actual 2012" contain financial data regarding First Response's profitability on a brand level for fiscal years 2011 and 2012, respectively. The tab called "PCPS Original" contains price, cost and profit structure information for First Response for fiscal year 2012.

8. JX 25 (CHD00043231) is a Church & Dwight document containing First Response financial data from fiscal years 2012 and 2013. The tabs in this document called "2012 Actuals" and "2013 Actuals" contain financial data regarding First Response's profitability on a brand level for fiscal years 2012 and 2013, respectively. The tab called "PCPS

Original” contains price, cost and profit structure information for First Response for fiscal year 2013.

9. PTX 544 (CHD00045032) is a Church & Dwight document containing First Response financial data from fiscal year 2014. The tab in this document called “2014 Actual” contains financial data regarding First Response’s profitability on a brand level for fiscal year 2014.

10. JX 29 (CHD00106776) is a Church & Dwight document containing First Response financial data from fiscal year 2015. The tab in this document called “2015 Actual” contains financial data regarding First Response’s profitability on a brand level for fiscal year 2015. The tab called “PPR” contains actual financial data regarding First Response’s profitability on a brand level through September 2016 (and forecasted data through the remainder of the 2016 fiscal year).

11. JX 35 (CHD00109763) is a Church & Dwight document containing financial data regarding First Response’s profitability on a brand level for fiscal year 2016.

12. JX 30 (CHD00109655) is a Church & Dwight document containing price, cost and profit structure information for First Response for fiscal years 2014 and 2015, in tabs labelled “2014” and “2015”, respectively.

13. JX 34 (CHD00109762) is a Church & Dwight document containing price, cost and profit structure information for First Response for fiscal year 2016.

14. PTX 548 (CHD00109225) is a Church & Dwight document containing information about the pricing and specifications for packages of First Response products.

I declare under the penalty of perjury that the foregoing is true and correct. Executed this  
24th day of August, 2017, at Ewing, New Jersey.

  
Deborah Krall